

Thank you for your interest in the State Historic Preservation Office's (SHPO) Connecticut Historic Homes Rehabilitation Tax Credit Program. **This program is intended to provide a tax credit voucher on rehabilitation expenditures that can be directly attributed to the long-term preservation of historic building fabric and character defining features.**

In order to qualify for this program all of the following requirements must be met:

- The historic home must be listed** either individually on the National or State Register of Historic Places, or as a contributing resource in a State or National Register of Historic Places District.
 - Currently, you can search the SHPO database for the [southern half of the state](#).
 - You may [contact SHPO](#) for information on the northern half of the state.
- The historic home must be owner occupied** as the primary residence during the five-year period following the issuance of the tax credit voucher.
 - A historic home means a building that "will contain one-to-four dwelling units of which at least one unit will be occupied as the principal residence of the owner".
- The owner must be a taxpayer filing a state of Connecticut tax return** who possesses title to the historic home, or prospective title to an historic home in the form of a purchase agreement or option to purchase, or a **nonprofit housing corporation** that possesses such title or prospective title.
- The owner must have a minimum of \$15,000 in qualified historic preservation expenses.**

The program will **NOT** cover the following expenditures:

- The owner's personal labor
- The cost of site improvements, unless to provide building access to persons with disabilities
- The cost of a new addition, except as may be required to comply with any provision of the State Building Code or the Fire Safety Code
- Any cost associated with the rehabilitation of an outbuilding *unless* such building contributes to the historical significance of the historic home
- Any non-construction costs such as architectural fees, legal fees, and financing fees
- Extensive replacement and new construction

Qualified rehabilitation expenditures may include:

- Exterior: foundation, walls, porches, steps, entrances, doors, windows, chimneys, roofs, gutters and downspouts
- Mechanical systems, utilities, services: HVAC (heating, ventilating, air conditioning), plumbing, electrical wiring, septic systems
- Interior: Floors, walls, ceilings, windows, doors, staircases, decorative ornamentation and details, moldings or medallions, paneling and original built-in millwork, structural systems

Projects will be evaluated based upon the following Standards for Rehabilitation:

- A property shall be used for its historic purpose.
- The historic character of a property shall be retained and preserved. The removal or alteration of features and spaces that characterize a property shall be avoided.
- Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
- Changes that have acquired historic significance in their own right shall be retained and preserved.
- Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
- Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and, where possible, materials.
- Chemical or physical treatments, such as sandblasting, that can cause damage to materials shall not be used.
- Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
- New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
- New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the history property and its environment would be unimpaired.

There are 4 parts to the Historic Homes Rehabilitation Tax Credit application.

Part 1: This application will determine that the home is historic and listed on either the State or National Register of Historic Places. Required attachments include: 4x6" color photographs of the front, back and sides of the building, outbuildings, a street view, and any significant interior features such as staircases, fireplaces, or decorative ornamentation.

Part 2: This application will describe the proposed work. Required attachments include a budget, at least 2 representative color 4x6" photographs per project, contractor quotes, and necessary drawings or specifications. The reason for each project should be described and proposed work should be explained and itemized with associated costs from a contractor or expert.

According to Policy Statement #1 effective April 15, 2015, **eligible projects to the program must include a rehabilitation plan that proposes more than 65% of the total qualified rehabilitation expenditures for undertakings that can be directly attributed to the long-term preservation of historic building fabric**



and character defining features. The tax credit is calculated from the total qualified rehabilitation expenditures, not on the entire project cost.

The Part 1 and Part 2 applications can be submitted together.

Upon receiving a signed part 2 application, approval letter, and reservation voucher from the SHPO office, work can begin.

Part 2 Amendment: A new amendment must be used each time a work item is added, deleted or modified. Please note, there is no allowance for increasing the amount of the tax credit if additional work items exceed the original budget.

Part 3: This application will document the accounting for each project. Required attachments include 2 representative 4x6" color photographs for each completed project and cancelled checks or paid invoices that correspond.

Upon receiving a signed part 3 application and approval letter, an owner can submit a new part 1 and 2 application for the next phase of work.

Part 4: This application must be stamped by a public notary to certify that the owner will occupy the home for a five-year period, or convey the historic home to a new owner who will occupy the historic property during the five-year occupancy period required. The public notary will also attest that the owner is a State of Connecticut tax payer. **Part 4-2** an additional form must be filled out to arrange the sale of the tax credit voucher. The voucher **MUST** be redeemed/purchased by a C. Corporation only. An owner can find a C. corporation on their own, engage a tax credit broker, or work with the SHPO to facilitate the sale of the voucher to a local energy company.

Each application and required attachments must be mailed to:
State Historic Preservation Office
450 Columbus Boulevard
Suite 5, ATTN: Historic Homes Tax Credit
Hartford, CT. 06103

For more information, please contact Erin Fink by email at Erin.Fink@ct.gov